**16. Notice of Final Assessment**[[1]](#endnote-2)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Minnesota, (month) (day) , (year) .

To Whom It May Concern:

This is to notify you that the final assessment for Improvement No. \_\_\_\_\_\_\_ was adopted by the city council on (month) (day) , (year) , pursuant to Minnesota Statutes, Chapter 429. The final assessment is on file for inspection in the office of the city clerk.

The owner of any property so assessed may, at any time prior to certification of the assessment to the county auditor, pay the whole of the assessment on such property, with interest accrued to the date of payment, to the city treasurer, except that no interest shall be charged if the entire assessment is paid within 30 days from the adoption of this resolution; and he/she may, at any time thereafter, pay to the city treasurer the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made. Such payment must be made before November 15 or interest will be charged through December 31 of the next succeeding year.

An owner may appeal his/her assessment to the district court pursuant to Minn. Stat. § 429.081, by serving notice of the appeal upon the mayor or clerk of the city within 30 days after the adoption of the assessment and filing such notice with the district court within ten days after service upon the mayor or clerk. However, no appeal may be taken on the amount of the assessment unless a written objection signed by the property owner was filed with the city clerk before the assessment hearing or presented to the presiding officer at the hearing, unless the failure to object was due to reasonable cause.

Under Minn. Stat. §§ 435.193 to 435.195 and Ordinance (Resolution) No. \_\_\_\_\_, the council may, in its discretion, defer the payment of this special assessment for any homestead property owned by a person 65 years of age or older, one retired by virtue of a permanent and total disability, or a member of the National Guard or other reserves ordered to active military service for whom it would be a hardship to make the payments. When deferment of the special assessment has been granted and is terminated for any reason provided in that law, all amounts accumulated plus applicable interest shall become due. Any assessed property owner meeting the requirements of this law may, within 30 days of the confirmation of the assessment, apply to the city clerk on the prescribed form for such deferral of payment of this special assessment on his/her property.[[2]](#endnote-3)

City Clerk

**END OF FORM**

1. The law does not require a final notice of assessment to be given to property owners if the initial notice fulfilled the statutory requirements. A final notice is required, however, when the assessment has changed or the interest rates given on the original notice have been changed.

This is an optional suggested form for notifying property owners of the date of confirmation of the assessment and their right to appeal. The latter provision is substantially the same as that included in Form No. 14, the notice of hearing on the proposed assessment. Even without this provision, citizens are presumed to have notice of the contents of the statutory provision on appeals. (*Anderson National Bank v. J.E. Luckett*, 321 U.S. 233, 64 S. Ct. 599 (1944).) [↑](#endnote-ref-2)
2. This paragraph assumes the council follows a policy of deferring payment of assessments for instances of hardship (senior citizens, those permanently and totally disabled, and those called to active military service) under Minn. Stat. § 435.193 et seq. If it does not provide for such deferments, this paragraph would be eliminated. [↑](#endnote-ref-3)